



REPORT BY THE  
DEPARTMENT OF FISH & GAME  
AUDITS BRANCH

WA-07-10

AUDIT REPORT

SPECIAL OPERATIONS UNIT

MAY 2008



## Memorandum

To: J. McCamman, Chief Deputy Director  
Department of Fish and Game

Date: May 9, 2008

From: Brian A. Kwake  
Department of Fish and Game

Audit Control Number  
**WA-07-10**

Subject: Audit Report – Special Operations Unit

Attached is the final report of the Department of Fish and Game's (Department) audit on the Law Enforcement Division's Special Operations Unit (SOU) financial management system for the period July 1, 2006 through December 31, 2007. The audit was conducted under the authority of the Audit Branch's (AB) charter that established the AB as the unit responsible for conducting audits of the operating systems and programs of the Department. The audit was performed in accordance with the *International Standards for the Professional Practice of Internal Auditing* as required by the California Government Code, Section 1236.

We received the SOU response dated May 2, 2008, and SOU did not agree with all of our written findings and recommendations. The SOU also expressed concerns relative to the summary and conclusion of our report. The SOU response also states there was not a scope limitation to the audit. However, the auditor did experience a scope limitation during the fieldwork phase of the audit. For example, one SOU representative strongly implied that covert site visits would compromise covert officers' safety. We respected this SOU representative's concerns and as a result, we were unable to make an overall assessment as to the adequacy of fiscal controls over the entire SOU operation. The SOU's detailed response to the draft audit report is included for reference at Attachment A.

We would like to thank the SOU staff for their time and cooperation. Should you have any questions, please contact Scott Marengo, or myself, at (916) 445-3367.

### Attachment

cc: N. Foley  
T. Warrington  
T. Jordan  
Audit File

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SPECIAL OPERATIONS UNIT

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# SUMMARY

The Department of Fish and Game's (Department) Audits Branch (AB) performed an audit on the Department's Special Operations Unit (SOU) financial management system. The audit was conducted to determine whether internal accounting and administrative controls over the SOU are adequate to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles. The audit found the internal control structure over the SOU to be adequate, except for the following areas:

- Inadequate Transfers of Covert Buy Monies (Finding 1);
- Inadequate Reconciliation Documentation (Finding 2);
- Unauthorized Savings Accounts (Finding 3); and
- Labor Costs not Tracked on Individual Cases (Finding 4).

# FOLLOW-UP ON PRIOR AUDIT FINDINGS

On May 30, 2000, the AB issued audit report number WA-99-13 on the Department's SOU. We followed-up on all significant findings in this report to determine if the prior four findings as listed below had been fully resolved:

- Reconciliation Procedures Could Be Improved;
- Need to Improve Accountability over Buy Money Accounts;
- Unauthorized Checking and Savings Accounts; and
- Labor Costs not Tracked on Individual Cases.

As discussed under the Findings and Recommendations Section of this report, the SOU still needs to obtain the proper approval from the Department of Finance for the SOU's covert checking and savings accounts (Finding 3) and track labor costs on individual cases (Finding 4). The SOU has taken steps in reconciling its internal financial accounting records to the Department's CALSTARS records (The California State Accounting and Reporting System – CALSTARS – is the official accounting system for the Department) and has also improved accountability over the SOU buy money accounts by requiring all SOU wardens to complete a monthly reconciliation of their buy money accounts. The buy money reconciliations are then reviewed by the warden's supervisor and sent to Headquarters.

# BACKGROUND

The Department's SOU was created in 1985 by legislation authored by Senator Ed Davis. Senate Bill 499 established the SOU for the Department of Fish and Game. This initial legislation provided funding for 14 warden positions that were divided into a north and south state squad. With the exception of one position, most of the funding for SOU was eliminated due to a \$1 million dollar budget cut in 1990. From 1990 to 1998 wardens were redirected from regions to work temporary SOU assignments. Legislative Members authorized augmentations into the 1998/99 budget for a Poaching Strike Force of \$1.2 million. This added funding established ten positions within SOU. The ten positions consisted of funding for a Lieutenant Specialist, eight Wardens and one Staff Services Analyst.

The SOU's current 2007/08 budget allotment is \$960,295. The covert SOU operations are funded out of their non-covert budget through periodic Travel Expense Claim (TEC) transfers in \$50,000 increments. The monies are transferred into a covert checking account. The covert account is then replenished through this TEC process whenever the covert account balance starts running low. Separate checks are written out of this account to subsidize the SOU wardens for their SOU operations. Some of the wardens also have separate checking and savings accounts which they use for "buy money." Buy monies are used to fund purchases made during covert operations. Buy money accounts can either be established through covert checking, savings or cash accounts. Including the primary covert checking account, there are currently 16 checking and savings accounts used by the SOU wardens.

# SCOPE, METHODOLOGY, AND OBJECTIVES

The AB audited the SOU financial management system for the period July 1, 2006 through December 31, 2007. Our audit was conducted in accordance with the *Governmental Auditing Standards* issued by the Comptroller General of the United States and the *International Standards for the Professional Practice of Internal Auditing* issued by the Institute of Internal Auditors.

The objectives of the audit were to provide the Department's management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, financial transactions are executed in accordance with state laws and regulations, financial transactions received proper management approvals and were recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles.

The following procedures were performed during the audit:

- Interviewing key personnel within SOU to obtain an understanding of SOU's accounting system and to identify key controls within their accounting system;
- Identifying areas of high risk and developing audit tests from the results of the above risk assessment; and
- Performing audit testwork of SOU's fiscal transactions.

We did not extend our fiscal review to procedures in effect at the covert sites due to security concerns raised by a representative of SOU. Certain audit tests originally included in our audit procedures were not performed as a result of this access restriction. These tests included: security over wardens' "buy money" cash, checking, and savings accounts, conducting a physical observation of SOU fixed assets at covert sites, and verifying the security of confiscated cash.



# CONCLUSION

In our opinion, with the exception of the issues disclosed in the Findings and Recommendations Section of this report, the SOU's administrative and internal control structure over its fiscal controls at the Department's Headquarters location in effect at December 31, 2007, was sufficient to meet the objectives stated above insofar as those objectives pertain to the prevention or detection of errors or irregularities in amounts that would be material in relation to the SOU's financial management system transactions. However, due to our access limitation relative to the SOU covert sites, we were unable to make an overall assessment as to the adequacy of fiscal controls over the entire SOU operation.

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Brian A. Kwake, Chief  
Audits Branch

February 8, 2008  
(Last Day of Fieldwork)

Audit Staff: Scott Marengo

# **FINDINGS AND RECOMMENDATIONS**

## **FINDING 1      INADEQUATE TRANSFERS OF COVERT BUY MONIES**

We performed substantive testing of the fiscal controls in-place over the SOU buy-money accounts. As a result of the testing, the following internal control deficiencies in the transfer of covert SOU “buy-money” accounts were disclosed.

- The SOU cannot account for a \$1,000 cash transfer between two SOU wardens. Based on a review of the warden’s monthly cash reconciliations, the \$1,000 cash was transferred out of one warden’s checking account and was supposed to be deposited to another warden’s account. We did not locate evidential supporting documentation to confirm the cash transfer was received by the other SOU warden.
- There is no accountability over SOU “buy money” cash transferred from the covert checking account to other regions for non-SOU investigations. We were advised by SOU staff the regions are not required to provide SOU any further documentation after they receive this cash.

The State Administrative Manual (SAM) Section 8021 states, “A separate series of transfer receipts will be used to localize accountability for cash or negotiable instruments to a specific employee from the time of its receipt to its deposit.” SAM Section 8021 further states, “A receipt will be signed by the receiving employee whenever cash or checks not payable to the State agency are transferred between employees.”

Additionally, a section of the SOU policies and procedures titled “Accounting of Funds” states that “Each warden shall maintain accountability over funds received and disbursed for SOU operations”

### **RECOMMENDATION**

The SOU should adequately document the transfers of SOU buy moneys between SOU wardens and also require that regions receiving SOU “buy moneys”, for non-SOU investigations, complete monthly reconciliations to account for these cash transfers. These monthly reconciliations should be submitted to the SOU Lieutenant to ensure the transfers are adequately

documented, authorized, and are reflected in the Department's accounting records, CALSTARS.

SOU Response: SOU did not agree to the first bullet of this finding. The SOU response to the first bullet of this audit finding states that a cash transfer form was completed for \$4,000 but clearly identified a \$3,000 transfer made for a covert project and an additional \$1,000 made to the warden. The response continues that this was how the information was entered into the SOU accounting software.

The SOU response to the second bullet in this audit finding states in part, "We agree with the recommendation money sent to districts should have a monthly reconciliation sent to SOU. This has already been implemented."

AB Comments: The SOU response to the first bullet in this audit finding is erroneous. On the document in question, there is only a \$4,000 total amount listed without any notations relative to the \$1,000. We discussed this issue at the exit conference on February 29, 2008. The SOU was to provide the auditor documentation further identifying the \$1,000 not yet fully accounted for. No such documentation supporting this variance was provided as part of the SOU response dated May 2, 2008. We continue to recommend that the SOU ensure that they have adequate documentation to support all transfers of covert buy monies.

We concur with the SOU response to the second bullet of this audit finding and commend SOU's implementation of the audit recommendation.

## **FINDING 2      INADEQUATE RECONCILIATION DOCUMENTATION**

The primary SOU covert checking account reconciliation was not signed or dated by either the preparer or reviewer.

A section of the SOU policies and procedures titled "Accounting of Funds" states that "Reconciliations should be signed and dated when submitted with monthly paperwork." Additionally, California Government Code (CGC) Section 13403 identifies one of the elements of a satisfactory system of internal accounting and administrative controls include an effective system of internal review.

Unless the account reconciliations are signed and dated, there is no evidence to identify who completed the reconciliations or if the reconciliations were reviewed and approved by the proper level of management.

#### RECOMMENDATION

The AB recommends that both the preparer and reviewer sign and date the monthly reconciliation prepared for the primary SOU covert checking account.

SOU Response: The SOU response states in part, "We work so closely with this account that we never considered requiring monthly signatures like we do with the field accounts. It seemed logical when brought up by the auditor, and we have started requiring signatures on the monthly account reconciliation of this account also"

AB Comments: The AB concurs with this response.

### **FINDING 3      UNAUTHORIZED CHECKING AND SAVINGS ACCOUNTS**

The SOU did not receive prior approval from the Department of Finance (DOF) before establishing 16 covert checking and savings accounts.

SAM Section 8002 requires approval of bank or savings and loan association accounts that are maintained outside of the centralized State Treasury System. Requests for approval should be sent to the DOF, Fiscal Systems and Consulting Unit. Lack of proper approvals in establishing separate bank accounts could lead to the potential loss or misuse of State funds.

#### RECOMMENDATION

The AB recommends that the SOU contact the DOF, Fiscal Systems and Consulting Unit to obtain the required approval for these 16 unauthorized checking and savings accounts.

SOU Response: The SOU response states in part, "In July of 2001, the Department of Finance gave the Department of Fish and Game an exemption from SAM Section 8002 requirement to obtain Department of Finance (DOF) approval for its outside bank accounts used for confidential purposes." The SOU also indicated in their response that they received a blanket approval from DOF back in 2000 for their covert checking and savings accounts.

AB Comments: The SOU neither provided the auditor a copy of any such letters during the fieldwork phase nor included a copy of the authorization letter with its written response. Accordingly, we recommend that the SOU obtain a duplicate copy of this authorization letter from the Department of Finance. This authorization letter should be kept with SOU accounting records to provide evidential supporting documentation of DOF approval of the covert bank accounts. If no such letter can be obtained from DOF, we recommend that the SOU resubmit their paperwork and request a new exemption.

## **FINDING 4      LABOR COSTS NOT TRACKED ON INDIVIDUAL CASES**

The SOU does not track their labor costs relative to individual cases.

CGC Section 13403 identifies one of the elements of a satisfactory system of internal accounting and administrative controls include a system of authorization and recordkeeping procedures adequate to provide effective accounting control over assets, liabilities, revenues and expenditures. Lack of adequate tracking over labor costs prevents the SOU from having immediate access in tracking the costs of individual cases.

### **RECOMMENDATION**

The AB recommends the SOU establish an internal process which tracks labor hours to individual cases. This could be a supplemental monthly timesheet identifying labor hours and costs charged to individual cases. A spreadsheet could be used to track total labor hours and costs for individual cases and summarized by sub-totals by month and accumulated totals.

SOU Response: The SOU response indicated that it would be too time consuming to maintain such a breakdown for individual cases. The SOU response noted that wardens rely on logs to reconstruct time incurred on various investigations and that this information can be readily converted to pull out estimated costs and time spent on individual investigations. The SOU stated that they keep “sufficient records to allow us to make a good estimate of investigative costs without adding more administrative burdens on our field staff to maintain a second time accounting document for individual cases.” The SOU response further states, “I do not feel it is reasonable to require the SOU wardens to keep a second time sheet or spreadsheet on time spent on individual investigations. The rest of DFG is not required to maintain records on how much time they spend on individual assignments or cases.”

AB Comments: As detailed in a recent Director’s memo dated March 24, 2008, the Department is moving to project level accounting. Project level accounting will provide a mechanism to identify detailed cost data by specific projects. In-addition, we continue to believe that it is in the SOU’s best interest to track costs on individual cases to ensure that they can support their operations if called upon by the State legislature, to support restitution claims of investigative costs when legal action is undertaken, and as a management tool to identify whether their resources are allocated appropriately. We further recommend SOU contact the Department’s Accounting Services Branch to coordinate implementing a project level tracking system.

**ATTACHMENT A**

**AUDITEE'S RESPONSE**



## Memorandum

To : Mr. Brian Kwake, Chief  
Audits Branch

Date: May 2, 2008

From : Nancy Foley, Deputy Director  
Law Enforcement Division  
Department of Fish and Game

Subject : Response to Special Operations Unit Audit Report April 2008

### Summary:

In conversation with the auditors during this process it appeared everything was in general good order. We always appreciate an audit to spotlight areas of improvement, and good practices being adhered to, for the protection of the Department and the SOU. We feel the overall evaluation as expressed to us was positive in nature but the written report was conflicting and not a true reflection of the practices of the Unit and the access provided to the auditor. We look forward to the opportunity to work together to provide an accurate accounting of this audit. Please contact Chief Nancy Foley with any additional questions.

### Rebuttal:

Law Enforcement Division (LED) representatives Assistant Chief [REDACTED], Captain [REDACTED], Administrative Officer [REDACTED] and AGPA [REDACTED] met with [REDACTED] of the Audits Branch in preparation of the Special Operations Unit (SOU) audit. During the meeting, ground rules were discussed to provide security and confidentiality to information turned over to [REDACTED] as part of the audit. It was agreed [REDACTED] would make requests for information through [REDACTED] [REDACTED] would then bring the request to the Assistant Chief for approval. In certain instances, names of individuals or locations were redacted on the document for safety or confidentiality concerns. It was made very clear to [REDACTED] LED intended to fully cooperate with the audit. The process was outlined so if [REDACTED] requested information and the request was denied for security reasons, the denial could be appealed to Chief [REDACTED] and then Acting Director [REDACTED] [REDACTED] agreed with this process, and started the audit without any restrictions.

### Comments on the Draft Audit Report Memorandum

Time frame for the audit covered July 01, 2007 through December 31, 2007

### Page 1 Summary

The last sentence in the section states "the audit found the internal control structure over the SOU to be adequate, except for the following areas:

- Inadequate transfers of Covert Buy Monies
- Inadequate Reconciliation Documentation
- Unauthorized Savings Accounts
- Labor Costs not Tracked on Individual Cases"

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We believe these bulleted items are too broad. The Auditor has placed emphasis on minor issues as overshadowing the success of the SOU in properly managing their funds as evidenced by the audit but not the report.

#### **Page 2 Follow Up On Prior Audit Findings**

Two issues remain from the 2000 SOU audit. First is the issue of SOU needing proper approval from the Department of Finance for SOU covert checking and savings accounts. Blanket approval for the accounts was received from the Department of Finance in 2000. Due to other extenuating circumstances, we were unable to provide that letter as part of the audit. Showing this item as still pending is acceptable at this point, but it has been addressed.

Second is the issue of tracking labor costs on individual cases. It was explained to [REDACTED] that our time accounting system does not allow for the splitting of time into such detailed breakdowns. He suggested we keep a second set of time reports detailing hours worked on each case. Assistant Chief [REDACTED] let [REDACTED] know that members of SOU maintain a log book that could be used to track hours spent on any investigation. [REDACTED] felt it was important to be able to immediately identify hours spent on individual investigations. There is disagreement as to whether we need immediate access to such information. The Department or outside entity such as the Legislature could ask for hours spent on an investigation. That information could provide a good approximation of hours spent on any investigation by having SOU wardens go through their log books and pull out hours spent on that investigation. We believe that requiring SOU wardens to maintain a separate time report or spreadsheet for individual investigation is not needed, and should not in any way be reflected in a negative fashion as part of this audit. The Audit Branch did not ask for accounting of hours on any given case, or we would have provided the information. Each warden tracks time spent in their log book. As needed, we can provide hours spent on any investigation conducted by SOU. We do not see any pressing need to create a new time accounting practice for SOU that is different than other DFG employees. We especially do not see the point in making this a negative finding in this audit.

#### **Page 4 Scope, Methodology and Objectives**

Time frame for the audit covered July 01, 2007 through December 31, 2007.

The last paragraph on this page reads,

"We did not extend our fiscal review to procedures in effect at the covert sites due to security concerns raised by a representative of SOU. Certain audits tests originally included in our audit procedures were not performed as a result of this access restriction. These tests include: security over wardens "buy money" cash, checking, and savings accounts, conducting a physical observation of SOU fixed assets at covert sites, and verifying the security of confiscated cash."

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This statement is difficult to understand since the manager over the SOU never excluded anything from this audit. The ground rules were outlined in the first part of this document and at the first meeting. Staff cooperated fully by providing the auditor with requested information. The only exception was the Department of Finance Letter on Approval of Accounts.

The auditor had several discussions about the possibility of needing to visit off sight locations. In the end, he never asked for access, so it was not an issue. It is improper to make the above statement when access was never denied. In the 2000 audit, access was denied for security reasons. We are hoping this statement was an oversight by the auditor, because it is not an accurate reflection of the 2008 audit.

Several of the issues mentioned in this same statement do not accurately reflect SOU business. If the auditor had gone to off sight locations, it would not have given him access to "buy money" (cash), checking, and savings accounts. We explained that none of those are maintained at off sight locations but by individuals in the Unit. This information could be maintained in their laptop and the funds on their person or in an account. The auditor was provided with accounting records for all of the accounts. Again, cooperation was our goal and if the auditor felt he needed more information, he should have asked rather than stating we denied him access. We did everything in our power to fully cooperate with this audit and statements like this in the audit make any third party viewing feel as though SOU was trying to hide something. The SOU's goal is to track every cent and to be accountable to the Department for its funds.

#### **Page 5 Conclusion**

The statement "in our opinion, with the exception of the issues disclosed in the Findings and Recommendations Section of this report, the SOU fiscal controls at the Department headquarters location appear adequate. However, due to our access limitation relative to the SOU covert sites, we are unable to make an overall assessment as the adequacy of fiscal controls over the entire SOU operation."

This same auditor, [REDACTED] conducted the SOU audit in 2000. While conducting that audit, he asked for full access to off sight locations operated by SOU. He was denied access to those locations, but was provided any documentation requested. In 2000, Assistant Chief [REDACTED] was the DFG manager who denied the auditor access when no compelling reason was given by the auditor. DFG managers felt the auditor was given full access to all accounting records, and should have been able to provide an evaluation of the SOU accounting practices without access to confidential locations. This issue was made a central point in the audit, and distracted from the real issue of how SOU tracks and accounts for funds.

[REDACTED] was provided with working space, and staff made themselves available whenever he was at our office. The LED did not limit his access to any part of the SOU's business. The auditor never asked for access to SOU covert sites during the 2008 audit, so the statement that "due to our access limitation relative to SOU covert sites, we are



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unable to make an overall assessment as to the adequacy of fiscal control over the entire operation" is again, possibly an oversight.

#### **Findings and Recommendations**

##### **Page 7 Finding 1-Inadequate Transfers of Covert buy Monies**

###### **First Bullet**

###### **"The SOU cannot account for a \$1,000 cash transfer between two SOU wardens."**

The warden did account for the \$1000 cash transfer on an undercover transaction form. He showed this transfer of \$1000 with a \$3000 transfer from [REDACTED] on the same undercover transaction form. I tried to explain this to the auditor, but he seemed stuck on the issue of there not being a separate undercover transaction form for the \$1000. The \$1000 transfer was captured by the DFG SOU accounting software, and we were waiting for the officer's monthly account reconciliation to be submitted. This transaction was cleared up even before the auditor completed the audit.

The fact that our warden put two transactions on one form should not be viewed as a deficiency, especially if we have captured the transaction in our accounting system and are waiting for a reconciliation to catch up to the transaction. This is an example of the auditor not understanding our accounting practices and checks and balances in place. Ideally, our warden would have separated the two transactions showing \$3000 from [REDACTED] on one form, and \$1000 transfer on a separate form. But the fact is he did report all \$4000 on one form which was submitted to staff at Headquarters where it was input into our accounting software. This money or transaction was accounted for by use of an undercover transaction form, and it was keyed into the DFG SOU accounting software. I do not understand how the statement "The SOU cannot account for a \$1000 cash transfer between two wardens" could be made when SOU clearly accounted for the money transfer.

###### **Second Bullet**

###### **"There is no accountability over SOU "buy money"(cash) transferred from the covert checking account to other regions for non-SOU investigations. We were advised by SOU staff the regions are not required to provide SOU any further documentation after they receive this cash"**

There is accountability for cash sent to our enforcement districts. When a cash transfer is made to a district for an investigation, an undercover transaction form is completed for the transfer. That form is kept with SOU accounting paperwork and is shown on the monthly reconciliation form for the warden who made the transfer. We know exactly how much money was transferred, and by whom. Making a statement that there is no accountability leaves an impression that money is given out to districts without any documentation of the transaction. This is not true.

The issue brought to the auditor was we did not require the districts to send in a monthly

reconciliation on the money transferred to the district. The amount of money involved is predominately less than \$500. The districts maintains control and accounting for the transferred money.

AC [REDACTED] offered to make a change to start getting monthly reconciliations from the one district currently having money transferred from SOU. From that discussion, came this idea that there is no accountability for the money transferred to the districts. There is accountability, but there were no monthly reconciliations on this money being reported to SOU. We offered to have the auditor contact the district to see how they track the transferred money. I do not believe he ever contacted the district. Instead, I see the statement in the audit that there is no accountability for the transferred funds.

**The State Administrative Manual (SAM) Section 8021 "A receipt will be signed by the receiving employee whenever cash or checks not payable to the State are transferred between employees."**

The SOU developed the undercover transaction form just for this purpose. The form documents just such a transfer, and I believe it, along with internal memos used to communicate transactions, fulfills the obligation. This undercover transaction form is the basis for tracking transactions between our DFG SOU wardens. All transactions between employees are documented with these forms, and monthly reconciliations are done on each account. If these forms are not adequate to cover SAM Section 8021 please let us know.

#### **Recommendation**

We agree with the recommendation money sent to districts should have a monthly reconciliation sent to SOU. This has already been implemented. The reconciliation will not be sent to the SOU Lieutenant, but will be sent directly to headquarters for review and signature. The only part of the recommendation that cannot be implemented was that these funds be "reflected in the Department's accounting records, CALSTARS." These funds are accounted for in the SOU accounting software since they are covert funds not in the CASTARS system.

#### **Finding 2 Inadequate Reconciliation Documentation**

After the 2000 audit, the SOU put a policy in place that required monthly reconciliation of all accounts. We have actively maintained monthly reconciliations for all covert field accounts. The reconciliations are signed by the officer and by the Lieutenant before being submitted to Headquarters each month. The main SOU covert account is also reconciled at the end of each month, and is reviewed by me. We work so closely with this account that we never considered requiring monthly signatures like we do with the field accounts. It seemed logical when brought up by the auditor, and we have started requiring signatures on the monthly account reconciliation of this account also.

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### **Finding 3 Unauthorized Checking and Savings Accounts**

In July of 2001, the Department of Finance gave the Department of Fish and Game an exemption from SAM Section 8002 requirement to obtain Department of Finance approval for its outside bank accounts used for confidential purposes.

### **Finding 4 Labor Costs Not Tracked on Individual Cases**

While it might be a nice to have immediate access to costs associated with individual investigations, the DFG time accounting system is not set up to capture information in that much detail. All of the SOU wardens complete a log book describing all work done on all investigations. These log books are available to SOU supervisors and managers for review as necessary. If I need costs associated with any SOU investigation, I have all SOU staff go through these log books and pull out costs and time spent on the investigation. We can and have put documents together outlining total costs associated with individual investigations. So, currently we keep information needed to calculate the cost of all investigations, but do not total those costs unless we have a need.

I do not feel it is reasonable to require the SOU wardens to keep a second time sheet or spreadsheet on time spent on individual investigations. The rest of DFG is not required to maintain records on how much time they spend on individual assignments or cases. This appears to be a recommendation of something that would be nice to have in place, but I do not feel it serves a significant purpose at this time. We rarely get requests for time and costs associated with an investigation. If in a rare case, a request does come our way, the SOU keeps sufficient records to allow us to make a good estimate of investigative costs without adding more administrative burdens on our field staff to maintain a second time accounting document for individual cases.

cc: Mr. John McCamman, Chief Deputy Director  
Ms. Terry Jordan, Deputy Director